

**26-35a-104 Collection, remittance, and payment of nursing care facilities assessment.**

- (1)
  - (a) Beginning July 1, 2004, an assessment is imposed upon each nursing care facility in the amount designated in Subsection (1)(c).
  - (b)
    - (i) The department shall establish by rule, a uniform rate per non-Medicare patient day that may not exceed 6% of the total gross revenue for services provided to patients of all nursing care facilities licensed in this state.
    - (ii) For purposes of Subsection (1)(b)(i), total revenue does not include charitable contribution received by a nursing care facility.
  - (c) The department shall calculate the assessment imposed under Subsection (1)(a) by multiplying the total number of patient days of care provided to non-Medicare patients by the nursing care facility, as provided to the department pursuant to Subsection (3)(a), by the uniform rate established by the department pursuant to Subsection (1)(b).
- (2)
  - (a) The assessment imposed by this chapter is due and payable on a monthly basis on or before the last day of the month next succeeding each monthly period.
  - (b) The collecting agent for this assessment shall be the department which is vested with the administration and enforcement of this chapter, including the right to audit records of a nursing care facility related to patient days of care for the facility.
  - (c) The department shall forward proceeds from the assessment imposed by this chapter to the state treasurer for deposit in the restricted account as specified in Section 26-35a-106.
- (3) Each nursing care facility shall, on or before the end of the month next succeeding each calendar monthly period, file with the department:
  - (a) a report which includes:
    - (i) the total number of patient days of care the facility provided to non-Medicare patients during the preceding month;
    - (ii) the total gross revenue the facility earned as compensation for services provided to patients during the preceding month; and
    - (iii) any other information required by the department; and
  - (b) a return for the monthly period, and shall remit with the return the assessment required by this chapter to be paid for the period covered by the return.
- (4) Each return shall contain information and be in the form the department prescribes by rule.
- (5) The assessment as computed in the return is an allowable cost for Medicaid reimbursement purposes.
- (6) The department may by rule, extend the time for making returns and paying the assessment.
- (7) Each nursing care facility that fails to pay any assessment required to be paid to the state, within the time required by this chapter, or that fails to file a return as required by this chapter, shall pay, in addition to the assessment, penalties and interest as provided in Section 26-35a-105.

Enacted by Chapter 284, 2004 General Session